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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा

अधिसूचनाएं

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, June 02, 2021

S.O.540 .-In exercise of the powers conferred by section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in this department's notification No. F.12(56)FD/Tax/2017-pt-IV-172, dated the 29th March, 2019, namely:-

In the said notification, in the first paragraph,-

- for the words "in whose case the liability to", the words " , who shall" shall be substituted;
- for the words "shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier", the words "in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls" shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

[F.12(1)FD/Tax/2021-13]

By Order of the Governor,

Onkar Mal Rajotiya,

Joint Secretary to the Government.